

**When reporting contributions for contract employees please refer to the following guidelines:**

- 1) **Employees working nine (9) months who are paid over a twelve (12) month period** are included on the payroll contribution reports for the nine months worked with their salary and the appropriate hours. During the three months that were not worked report their salary and zero hours.
- 2) **Employees working nine (9) months who are paid over a nine (9) month period** are included on the payroll contribution report for the nine months actually worked with their salary and the appropriate hours reported.
- 3) **Employees working nine (9) months who are paid over a twelve (12) month period which includes a lump sum contract payout added to the last month worked** must be listed only once on the payroll contribution report. The report would include the combined salaries and the three month contract payout and appropriate hours reported.
- 4) **Employees working nine (9) months who are paid over a twelve (12) month period which includes a lump sum contract payout paid following the last month worked** must be listed on the payroll contribution report only once. The combined salaries for the three month contract payout and 0 hours.

**NOTE: If at any time an employee is paid for reportable additional duties, the normal salary and additional duty salary would be combined and reported as one lump sum. Any additional duty hours should be reported.**

If you have questions please review the Employer Manual located on our Website at:  
<http://retirement.state.wy.us/publications/index.html>

For detailed information on reporting hours please review the instructions at:  
<http://retirement.state.wy.us/employers/reportinghours.html>

**If you have questions or concerns please contact Renee Winfrey at (307) 777-6865 prior to submitting your payroll contribution report and payment.**

**The Wyoming Retirement System appreciates your time and cooperation.**